IN THE CLAIMS:

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Claims 1-8 are pending in this application. Please cancel claim 3 without prejudice or disclaimer, and amend claims 1 and 6 as follows:

- 1. (Currently Amended) A semiconductor device comprising:
 - a silicon-on-insulator substrate including a base substrate, an insulating layer over the base substrate, and a semiconductor layer over the insulating layer;

an electric circuit formed over the silicon-on-insulator substrate;

- a plurality of semiconductor islands used as element-forming regions in a first area of the silicon-on-insulator substrate; and
- a plurality of first bipolar transistors formed in the respective semiconductor islands, and <u>each respectively</u> having respective an emitter region, a base region, and a collector region formed in the semiconductor layer;

wherein the plurality of semiconductor islands are isolated <u>from</u> each other by <u>element-isolation</u> grooves <u>for isolating elements</u>, the <u>grooves</u> reaching the <u>isolation</u> <u>semiconductor</u> layer <u>which become a buried oxide layer</u> of the silicon-on-insulator substrate; and

the emitter regions, the base regions, and the collector regions of the plurality of the first bipolar transistors are electrically <u>parallel</u>-connected by interconnection wirings respectively to act simultaneously and act as a large transistor.

- 2. (Original) The semiconductor device according to claim 1, wherein the semiconductor islands are substantially same in size.
- 3. (Canceled)
- 4. (Original) The semiconductor device according to claim 3, wherein the first bipolar transistor is a unit bipolar transistor constituting the singular bipolar transistor.
- 5. (Original) The semiconductor device according to claim 1, wherein the silicon-on-insulator substrate further includes a second area; and

A MOSFET is formed in the second area.

- 6. (Currently Amended) A semiconductor device comprising:
 - a silicon-on-insulator substrate including a base substrate, an insulating layer over the base substrate, and a semiconductor layer over the insulating layer;

an electric circuit formed over the silicon-on-insulator substrate;

- a plurality of semiconductor islands used as element-forming regions, and being isolated <u>from</u> each other by element isolation grooves <u>for isolating elements</u>, the <u>grooves</u> reaching the <u>isolation</u> <u>semiconductor</u> layer <u>which become a buried oxide</u> <u>layer</u> of the silicon-on-insulator substrate; and
- a plurality of first transistors formed in respective semiconductor islands, and <u>each respectively</u> having respective a first electrode, a second electrode, and a third electrode formed over the silicon-on-insulator substrate;

wherein the first electrodes, the second electrodes, and the third electrodes of the plurality of the first transistors are electrically <u>parallel</u>-connected by interconnection wirings respectively to act simultaneously and act as a large transistor;

the plurality of the first transistors function as a singular transistor; and the electric circuit includes the singular transistor.

7. (Original) The semiconductor device according to claim 6, wherein the semiconductor islands are substantially same in size; and

the first transistor is a unit transistor constituting the singular transistor.

8. (Original) The semiconductor device according to claim 7, wherein the transistor is a bipolar transistor; and

the first electrode, the second electrode, and the third electrode are an emitter electrode, a base electrode, and a collector electrode of the bipolar transistor respectively.